and Government promised consideration. The member prayed that in view of the difficulties attending the cultivation of such lands Government might be pleased to treat them specially and assess them at favourable rates.

Reply.—Although this subject was brought up last year, it was somehow overlooked. An enquiry will be started in the matter and orders passed.

15. That in the Tovala Proverty alone all rain-fed lands irrespective of tenure are allowed remission of tax on account of Tharisu and that this concession should be extended to all Manamari lands in Nanjanad.

Mr. M. Sivathanu Pillai (Tovala) said that fallow remissions were not granted in Nanjanad on any uniform principle and that in the Tovala Proverty alone were all lands irrespective of tenure allowed remission of tax on this account. He prayed for an extension of this concession to Manamari lands in Nanjanad as a whole, as what applied to the Tovala Proverty was equally applicable to the other Proverties also.

Mr. N. Velayudhaperumal Pillai (Agastisvaram) also spoke on the subject.

Reply.—No uniform system seems to be followed in the matter of fallow remissions in Nanjanad. In paras 100 to 111 of the Nanjanad settlement report submitted by the Settlement Dewan Peishkar, a detailed account is given of the varying systems of remissions in vogue. In concluding the account, the Peishkar said that "a proper adjustment should be made and a uniform treatment adopted". Reviewing this portion of the report, Government said, "No doubt the system is fraught with anomalies which require correction. The local conditions should be fully scrutinized and proposals submitted to Government for such adjustments as may be called for in due regard to the interests involved". It does not appear that any further action was taken on the lines indicated above. The matter will now be enquired into and orders passed.

16. Grant of remission of tax on account of failure of crops from submergence.

Mr. K. Padmanabhan Tampi (Taluk Association, Kalkulam) said that in the Padmanabhapuram Division though the rules provided for the grant of Karivu remission, ryots suffered more from loss by

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